

## Board of Tax Appeals

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for General Fund moneys are to hold hearings and make rulings on appeals from a final determination of any state or county tax liability, except as otherwise provided.

Budget Unit: TAAE(351) Board of Tax Appeals

<b>FY 00</b> \$277,080	<b>FY 01</b> \$291,126	<b>FY 02</b> \$298,043	<b>FY 03</b> \$308,037	<b>FY 04</b> \$311,846
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<b>Board of Tax Appeals Grand Total</b>				
<b>FY 00</b> \$277,080	<b>FY 01</b> \$291,126	<b>FY 02</b> \$298,043	<b>FY 03</b> \$308,037	<b>FY 04</b> \$311,846